



COUNTY OF MADERA

ADMINISTRATIVE MANAGEMENT

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August 3, 2009

To: Board of Supervisors
From: Stell Manfredi, County Administrative Officer
Subject: Recommended 2009-10 Final Budget Adjustments

Following is a comparison of budget appropriation changes between 2008-09 and 2009-10:

	Board of Supervisors Approved 2008-09	2009-10 CAO Budget Recommendations Proposed	Final
General Fund	\$178,807,712	\$172,746,365	\$172,674,474
Fish and Game	5,000	5,000	5,000
Road	24,845,742	18,005,764	19,880,998
GENERAL TOTAL BUDGET REQUIREMENTS	<u>\$203,658,354</u>	<u>\$190,757,129</u>	<u>\$192,560,472</u>

As shown above, General Fund appropriations are recommended at \$172,674,474 for 2009-10. This represents an decrease of \$6,133,238 from the 2008-09 appropriations and a \$71,891 decrease from the Proposed Budget amount.

Road fund appropriations are recommended changed from the Proposed Budget due to an increase in the year-end cash balance. Refer to Road budget on the following pages for further comments.

A comparison of the 2008-09 and 2009-10 General Fund revenues and cash balance is shown below:

<u>Classification</u>	Board of Supervisors Approved 2008-09	2009-10 Revenue Recommendations Proposed	Final
Taxes	\$ 47,416,500	\$ 40,581,500	\$ 42,626,500
Licenses, Permits, Franchises	3,739,577	3,480,003	3,480,003
Fines Forfeits, Penalties	2,374,250	2,367,750	2,387,750
Revenue from Use of Money and Property	1,051,600	725,000	725,000
Aid from other Govt. Agencies	101,242,917	98,284,72	98,500,082
Charges for Current Services	10,808,371	10,555,566	10,688,566
Other Revenue	1,671,740	8,751,822	12,346,573
Revenue Total	\$168,304,955	\$164,746,365	\$170,754,474
Cash Balance	10,502,757	8,000,000	1,920,000
GRAND TOTAL	<u>\$178,807,712</u>	<u>\$172,746,365</u>	<u>\$172,674,474</u>

2009-10 FINAL BUDGET MESSAGE

As shown in the tables above, the General Fund Budget appropriations and revenues are recommended at \$172,674,474, and the Madera County Recommended 2009-10 Final Budget is balanced.

In order to meet the demand for public services, the County's Budget attempts to address the needs and functions necessary to conduct business in a prudent and fiscally responsible manner.

Following are general comments concerning the Recommended 2009-10 Final Budget:

- ◆ The 2009-10 Final Budget is decreased \$71,891 from the Proposed Budget.
- ◆ Specific line-item accounts have been increased or decreased in several budgets based on changes from the period the Proposed Budget was prepared to the time that the Recommended Final Budget document was compiled. These specific changes are explained and discussed on the following pages.
- ◆ The cash balance has been adjusted from the Recommended Proposed Budget, from \$8,000,000 to \$1,920,000, a decrease of \$6,080,000 due to approximately \$6 million of taxes and other various revenues that were not realized during the 2008-09 fiscal year.
- ◆ The Appropriation for Contingency budget is recommended at a net amount of \$2,000,000, which is approximately 1.16% of the General Fund, and is \$1,287,133 less than the previous fiscal year contingency. The 2008-09 Contingency percentage of the General Fund was 1.8%.

OTHER COMMENTS CONCERNING THE 2009-10 BUDGET FOR THE COUNTY OF MADERA

The State has adopted their budget at this time. This State Budget generally affects the County in the following manner:

- ◆ Eliminates the Open Space Subvention Act funding for FY 09-10 in the amount of \$1,008,900. In FY 05-06, the amount the County received was \$1,378,084.
- ◆ Severely reduced funding for Public and Mental Health and Social Services programs. This will result in eliminating approximately 15-25 employees in the Public Health and Mental Health budgets at this time.
- ◆ Approved suspension of Proposition 1A protection of local property tax revenues, thereby authorizing a "loan" of local revenues to the State for a period of three (3) years.

There is a complicated procedure involving Redevelopment Agencies and extending RDA's term of existence that MIGHT defer the process of "suspending" Proposition 1A and the local property "Tax Grab" by the State.

If the State proceeds with the Proposition 1A process, the County would shift approximately \$2,800,000 of Property Tax revenue to the State requiring the County, or a consortium of Counties to borrow funds in anticipation of the State paying back Counties within a three-year period.

- ◆ There are several other State budget adjustments to Counties that will not be mentioned in detail in this report, such as, In-Home Supportive Services (IHSS), Healthy Families Program, Child Welfare Services, Medi-Cal, HIV/AIDS Programs, and Mental Health Programs that will affect the operation of County Government and the ability to deliver these services.
- ◆ On an editorial note, the 2009-10 State Budget is a very weak fiscal document that relies on unsound fiscal assumptions and decisions, and in my opinion, will most likely "unravel" in mid-fiscal year 2009-10 and require additional adjustments by the State that will affect local governments and the services they provide.

COUNTY OF MADERA
2009-10

The following is the Proposed Borrowing and Replacement Plan in order to balance the County's 2009-10 Budget. It is proposed to borrow funds in order to keep from reducing the County's service plan by \$10,710,229 in this fiscal year.

- A) Amount Borrowed: \$10,710,229
- B) Borrowed from: Road Measure A Funds
- C) Estimated Payback:
Terms:

	<u>Amount</u>	<u>Fiscal Year</u>
a.	\$2,239,394	2010-11
b.	\$2,239,394	2011-12
c.	\$2,239,394	2012-13
d.	\$2,239,394	2013-14
e.	\$2,239,394	2014-15

- D) For illustration purposes, if the County were to reduce expenditures equal to the estimated shortfall of revenues for Fiscal Year 2009-10 in the amount of \$10,710,229, the following actions would need to occur to achieve this reduction and avoid a borrowing plan:

- ◆ Eliminate the Sheriff Department (\$10,109,224), or
- ◆ Eliminate the Department of Corrections (\$11,733,586), or
- ◆ Eliminate the Fire Department (\$4,534,415, Probation Department (\$4,070,681), and Boot Camp (\$2,292,163), or
- ◆ Eliminate the Board Clerk, Administration, Auditor, Revenue Services, Assessor, Tax Collector, Purchasing, and County Counsel, or
- ◆ Require 98 days of furloughs per year for the non-subvented Departments, excluding correctional facilities and law enforcement.

- E) The following are items to be reduced or eliminated in order to meet the repayment schedule, reduce the initial shortfall of revenue and balance the 2009-10 and 2010-11 County Budgets. These reductions are listed in recommended order and are required unless a \$10,710,229 reduction of expenditures is acted upon early in fiscal year 2009-10.

PROPOSED REDUCTIONS

		Est. Reduction/Savings	
		<u>2009-10</u>	<u>2010-11</u>
		(Effec. 1/1/10)	
1.	<u>Dept./Function</u> Advertising	<u>Item</u> Yosemite Sierra Visitors Bureau and Film Com. (Eliminate funding)	\$132,500 \$265,000
2.	Negotiate the postponement of contractual compensation increases budgeted for 1/1/10 in lieu of mandatory furloughs from 1/1/10 to 6/30/11 and possibly thereafter.	Unrepresented Employees	66,000 132,000
		Represented Employees by Bargaining Units	352,500 705,000
3.	Library	Reduction of hours for all branches or closure of some branches. (4-5 employees)	135,000 270,000
4.	Fire	Eliminate 1 Battalion Chief (1 CALFIRE employee)	85,000 171,000
5.	RMA-Bldg. Inspection (Delete <u>filled</u> positions) (9-mo. savings for FY 09-10)	Program Assistant	30,740 40,985
		Plan Checker	46,000 64,000
		Permit Technician	41,000 58,665
		Sr. Bldg. Inspector	50,000 77,335
6.	RMA-Eng. (Delete <u>filled</u> positions) (9-mo. savings for FY 09-10)	Office Assistant	28,700 42,000
		Engineering Technician	37,700 68,935
		Engineering Technician	51,600 72,000
7.	RMA-Env. Health (Delete <u>filled</u> positions) (9-mo. savings for FY 09-10)	Administrative Assistant	49,000 65,334
		Reg. Env. Health Specialist	39,000 58,400

PROPOSED REDUCTIONS (continued)

		Est. Reduction/Savings	
		<u>2009-10</u>	<u>2010-11</u>
		(Effec. 1/1/10)	
<u>Dept./Function</u>	<u>Item</u>		
8.	RMA-Planning (Delete filled positions) (9-mo. savings for FY 09-10)	\$ 29,900 29,940	\$ 42,000 41,000
9.	Ag. Cooperative Extension Eliminate Clerical Support to this Department (2 County Employees)	78,000	110,000
10.	Boot Camp Eliminate a portion of the Boot Camp function (12-14 employees)	750,000	1,200,000
11.	Fire Close one CALFIRE staffed Station (3 CALFIRE employees)	188,000	376,000
12.	Veterans Service/ Public Guardian Transfer Public Guardian function to DSS and eliminate Veterans Service Office (2 employees)	55,000	110,000
TOTAL ESTIMATED SAVINGS/REDUCTION		\$2,275,580	\$3,969,654

NOTE: Furloughs for Fiscal Year 2010-11 may be required depending on the realization of General Fund revenues during 2009-10. It is estimated that an annual savings of \$1,300,000 would be realized if a one-day per month furlough program was implemented for non-subservent budgets without including correctional facilities and law enforcement.

RECOMMENDED STUDIES AND REPORTS

It is recommended that during Fiscal Year 2009-10, your Board direct staff to explore the contracting out of the following services in an attempt to reduce cost:

- ◆ **Animal Shelter Operations**
- ◆ **Payroll Services**
- ◆ **Grounds Keeping Maintenance**
- ◆ **Building Inspection Services**
- ◆ **Review the policies and practices of this County concerning Agricultural Preserves (Open Space Subvention Act) to determine if issuing notices of non-renewals is appropriate. The County will lose approximately \$1.5 million on an annual basis, due to the continuance of this practice.**
- ◆ **Review the Teeter Plan to determine if discontinuance of this process is appropriate.**

**FINAL BUDGET ADJUSTMENTS FOR
INDIVIDUAL BUDGETS
FOR FISCAL YEAR 2009-10**

(00100) BOARD OF SUPERVISORS (36)

Expenditures:

710102 Permanent Salaries are recommended decreased \$45,500 from \$885,000 to \$839,500 due to the following:

The below vacant position is not recommended to be funded for 2009-10 and is in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Deputy Clerk II	\$45,500

721400 Professional & Specialized Services is recommended increased \$33,011 from \$186,600 to \$219,611 to provide additional funds for the contract Independent Auditor.

(00400) ASSESSOR (56)

Expenditures:

710102 Permanent Salaries are recommended decreased \$57,500 from \$1,952,000 to \$1,894,500 based on the following vacant position:

The below vacant position is not recommended to be funded for 2009-10 and is in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 9 Months</u>
Appraiser III	\$57,500

(00500) TREASURER-TAX COLLECTOR (63)

Expenditures:

710102 Permanent Salaries is recommended decreased \$57,500 from \$480,000 to \$422,500 based on the following vacant position.

The below vacant position is not recommended to be funded for 2009-10 and is in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

	<u>Savings for 12 Months</u>
Accounting Technician II	\$57,500

710103 Extra Help is recommended increased \$25,000 from \$7,500 to \$32,500 to provide essential staff support for a position that was unexpectedly separated.

(01315) RMA - ENGINEERING (92)

Staffing:

After the printing of the Proposed 2009-10 Budget, it was discovered that the vacant positions recommended to be unfunded for 2009-10 were in fact filled. The projected savings of \$165,860 will not be realized; however, no additional funds will be required to be appropriated. A recalculation of the salary forecast of the employees now employed in RMA-Engineering show that we can reduce salaries and employee benefits by \$26,000, and the recommended reductions are shown below.

Expenditures:

710102 Permanent Salaries are recommended to be decreased \$22,000 from \$673,000 to \$651,000.

710200 Retirement is recommended decreased \$4,000 from \$169,000 to \$165,000.

Note: It is recommended that when an Engineer type position becomes vacant during Fiscal Year 2009-10, it remain vacant for the remainder of the fiscal year.

(01350) RMA - BUILDING MAINTENANCE (100)

Expenditures:

710103 Extra Help is recommended increased \$50,000 from \$-0- to \$50,000 to provide 12 months of extra-help maintenance coverage for the Department of Corrections. The Proposed Budget recommended two (2) vacant positions remain unfunded for 2009-10 of which one of the vacant positions was assigned to the Department of Corrections. The Director of Corrections has proposed the use of Jail Inmate Welfare Trust Funds to keep all the positions filled at the facility.

Revenue:

673406 Jail Inmate Welfare Trust 6051 is recommended increased \$50,000 from \$85,550 to \$135,550.

(01340) RMA - SPECIAL DISTRICTS SERVICES (105)

Comments:

There are no recommended fiscal changes in this budget from the Recommended Proposed Budget.

Revenues:

The actual Revenue and Expenditures for 2008-09 are shown below in comparison with 2007-08, and projected 2009-10:

<u>Revenues</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Projected 2009-10</u>
District Revenue	\$1,582,718	\$1,868,124 ⁽¹⁾	\$1,924,325
Admin. Service Fee*	56,165	40,000	60,000
Indirect Costs	<u>Not collected</u>	<u> </u> ⁽²⁾	<u>200,000</u>
 Total Revenue	 \$1,638,883	 \$1,908,124	 \$2,184,325
 <u>Expenses</u>			
County Expenses	\$1,755,536	\$1,774,561	\$1,984,325
Indirect Costs	<u>176,497</u>	<u>170,000</u>	<u>200,000</u>
 Total Expenses	 \$1,932,033	 \$1,944,561	 \$2,184,325
 Surplus (Deficit)	 (\$ 293,150)	 (\$ 36,437)	 \$ -0-

*The County Auditor charges the Districts an administrative service fee.

⁽¹⁾ District Revenue includes the repayment of loans to MD 85 for fiscal year 2003-04 of \$244; MD 95 for fiscal year 2003-04 of \$1,418; CSA 14 for fiscal years 2003-04 and 2004-05 of \$3,414; and MD 46 for fiscal years 2003-04 and 2004-05 of \$40,745.

⁽²⁾ The Indirect Costs are now being charged the Districts and are included in District Revenue.

Staffing:

With the vacancy of the Special Districts Manager during 2008-09, the RMA requested and the Board of Supervisors approved, this Department employ a second Administrative Analyst in place of the Manager. In the preparation of the Proposed Budget, the allocation of positions reflected the addition of the second Administrative Analyst, but in error deleted the Special Districts Utility Manager.

(01340) RMA - SPECIAL DISTRICT SERVICES (105) (continued)

Staffing (continued)

In discussions with the RMA, it was their desire to retain both the allocated positions of Special Districts Utility Manager, and the Special Districts Manager. The approved second Administrative Analyst position would work in lieu of the Special Districts Utility Manager. The correct allocation of staffing is shown below:

	2009-10
	<u>Request & Recommend</u>
Account Clerk II	1
Administrative Analyst I or II	1
Assistant Engineer	1
Licensed Utility Worker I, II, or Utility Worker	15
Special Districts Electrician	1
Special Districts Manager	1
Special Districts Utility Manager	1
Supervising Licensed Utility Worker	<u>3</u>
 Total Permanent Allocated Positions	 24

(00240) INFORMATION TECHNOLOGY (136)

Expenditures:

- 722000 Transportation & Travel is recommended decreased \$2,000 from \$40,000 to \$38,000. The Department was able to purchase self-training programs during 2008-09 which will reduce out-of-County travel expenses for 2009-10.
- 740300 Fixed Assets is recommended decreased \$3,250 from \$192,250 to \$189,000 deleting 1 Blackberry Exchange Server (N). This cost of the exchange server is \$6,500, of which RMA-Road would be sharing half the cost. In the Proposed Budget, it was proposed and recommended to purchase the server; however with the state of the economy, it does not appear appropriate to fund and provide staff and cost support for this server for only two (2) County-purchased Blackberry units and five (5) to seven (7) phones owned privately by County employees.

(03510) DISTRICT ATTORNEY (158)

Expenditures:

710102 Permanent Salaries are recommended decreased \$52,000 from \$1,381,884 to \$1,329,884 based on the following vacant position.

The below vacant position is not recommended to be funded for 2009-10 and is in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Program Assistant I	\$52,000

710103 Extra Help is recommended increased \$12,500 from \$-0- to \$12,500 to provide approximately 4 months of extra-help clerical staff to input case files.

721300 Office Expense is recommended increased \$5,000 from \$29,000 to \$34,000 which needed to be adjusted to meet planned expenditures.

721900 Special Departmental Expense is recommended increased \$15,000 from \$13,000 to \$28,000 to provide for investigative services authorized by the Board.

**(03540) DISTRICT ATTORNEY - STATUTORY RAPE
VERTICAL PROSECUTION (166)**

Expenditures:

721300 Office Expense is recommended increased \$1,100 from \$-0- to \$1,100 based on the grant allocated amount provided.

721400 Professional & Specialized Services is recommended increased \$2,364 from \$2,500 to \$4,846 to provide for the required outside audit.

722000 Transportation & Travel is recommended increased \$1,400 from \$1,000 to \$2,400 to match the grant amount provided for this function.

Revenues:

654043 D.A.-Statutory Rape Grant is recommended increased \$4,643 from \$75,000 to \$79,543 based on the actual amount funded by the State.

(03542) DISTRICT ATTORNEY-AUTO FRAUD PROSECUTION (172)

Expenditures:

721300 Office Expense is recommended increased \$135 from \$-0- to \$135 based on the grant allocated amount provided.

722000 Transportation & Travel is recommended increased \$300 from \$1,000 to \$1,300 to match the grant amount provided for this function.

(03545) DISTRICT ATTORNEY-CRIME PROSECUTION UNIT (177)

Revenues:

652503 State-Prison Crime Reimbursement-DA is recommended increased \$48,364 from \$75,000 to \$123,364 based on current experience of reimbursement from the State. The Department projects that the State will provide 100% reimbursement for this program.

(03550) DISTRICT ATTORNEY-WELFARE FRAUD (180)

The note on page 182 at the bottom of the Staffing section should read:

“Note: Approximately 10% of these costs are an actual savings to the General Fund.”

(04000) SHERIFF-CORONER (194)

Expenditures:

710102 Permanent Salaries are recommended decreased \$275,264 from \$4,769,639 to \$4,494,375 due to the following:

The below vacant positions are not recommended to be funded for 2009-10 and are in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Deputy Sheriff I	\$ 68,816
Deputy Sheriff I	68,816
Deputy Sheriff I	68,816
Deputy Sheriff I	68,816
Total	\$275,264

(04000) SHERIFF-CORONER (194) (continued)

721400 Professional & Specialized Services is recommended increased \$115,000 from \$-0- to \$115,000 to provide State funding for a consultant to develop a Multi-Jurisdictional Local Hazard Mitigation Plan.

(Note to Auditor: This appropriation of revenue and expenditure was approved by the Board of Supervisors at the July 21, 2009 meeting and is incorporated into this document to indicate the total budget for this Department.

Revenues:

6545xx State-Emergency Local Hazard Plan Grant is recommended increased \$115,000 from \$-0- to \$115,000 to provide funding for the above consultant.

(04027) SHERIFF-HOMELAND SECURITY (205)

Following a comprehensive audit, it was determined that a new budget number needs to be assigned to the Sheriff-Homeland Security budget for each new year of funding. As a result, the budget number for FY 2009-10 should be changed from 04027 to 04029.

(04064) SHERIFF- CIVIL & COURT SECURITY DIVISION (220)

Expenditures:

710102 Permanent Salaries are recommended decreased \$76,000 from \$783,000 to \$707,000 based on the following vacant position and that all Courts will be closed for operations one day per month for the remainder of the 2009-10 fiscal years as directed by the State.

The below vacant position is not recommended to be funded for the remaining 10-month period of Fiscal Year 2009-10 based on the above comments:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Deputy Sheriff	\$76,000

(04070) SHERIFF-ANTI-DRUG PROGRAM (224)

Expenditures:

721400 Professional & Specialized Services is recommended increased \$2,333 from \$-0- to \$2,333 to provide funding for the Federal single audit.

Revenues:

	Recommended <u>2009-10</u>
State/Federal Funds	\$185,000
County Discretionary Funds	<u>110,741</u>
Total	\$295,741

(04610) CORRECTIONS (237)

Expenditures:

710103 Extra Help is recommended decreased \$25,000 from \$75,000 to \$50,000 to fund only the minimum amount of extra-help staffing allowing the retention of a clerical position to assist with the visitation function.

(04720) JUVENILE HALL (245)

Comments:

The Probation Department has requested to un-freeze two (2) Juvenile Detention Officer (JDO) positions at Juvenile Hall in exchange for freezing two (2) JDO positions at the Boot Camp. In addition, \$88,392 will be transferred from the Boot Camp budget to the Juvenile Hall budget to partially fund the two (2) un-frozen JDO positions. The individuals occupying the JDO positions to be frozen at the Boot Camp will be transferred into the JDO positions that will be un-frozen at the Juvenile Hall.

(04720) JUVENILE HALL (245) (continued)

Staffing:

Consequently, it is recommended that the following positions will be un-frozen in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Juvenile Detention Officer I/II	\$59,832
Juvenile Detention Officer I/II	<u>59,832</u>
Total Cost	\$119,664

Expenditures:

710102 Permanent Salaries are recommended increased \$88,392 from \$1,314,000 to \$1,402,392 to partially fund the un-frozen JDO positions.

740300 Fixed Assets - Equipment is recommended increased \$80,000 to provide funding for the replacement of the Video Security System based on the following justification:

The Department has requested a complete replacement of the Security Video System at Juvenile Hall. The new replacement will include components such as a central processing unit, digital video recorder, monitors, and cameras throughout the Juvenile) Hall facility. The cost for the complete new system is \$80,000. This request is recommended as the existing system has exceeded its useful life and is beginning to fail. Funding for this project will be derived from the Criminal Justice Facility Fund (1320).

Revenues:

673418 Criminal Justice Construction Trust (1320) is recommended increased \$80,000 from \$-0- to \$80,000 to provide for a new security system in this facility.

(04770) BOOT CAMP (250)

Comments:

The Probation Department has requested a reallocation of staffing to allow for more flexibility in staffing the Juvenile Hall. The request is to freeze two (2) additional Juvenile Detention Officer (JDO) positions at Boot Camp in exchange for un-freezing two (2) JDO positions in Juvenile Hall. In addition, \$88,392 will be transferred from the Boot Camp budget to the Juvenile Hall budget to fund the two (2) un-frozen JDO positions for 9-months. The individuals occupying the JDO positions to be frozen at the Boot Camp will be transferred into the JDO positions that will be un-frozen at the Juvenile Hall. The staffing change will result in the evening closure of the female dorm at Boot Camp. The female detainees will be housed overnight at Juvenile Hall instead. This will result in a net savings to the General Fund of \$31,272.

Staffing:

Consequently, the following positions are not recommended to be funded for 2009-10, and are in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Juvenile Detention Officer I/II	\$59,832
Juvenile Detention Officer I/II	<u>59,832</u>
Total Cost	\$119,664

Expenditures:

710102 Permanent Salaries are recommended decreased \$119,664 from \$1,085,000 to \$965,336 due to salary savings resulting from keeping two (2) additional JDO positions vacant for 12 months during FY 2009-10.

730200 Fixed Assets - Equipment is recommended increased \$12,000 to provide funding for the replacement of security cameras throughout the Boot Camp facility based on the following justification:

The Department has requested the replacement of security cameras throughout the Boot Camp facility at a cost of \$12,000. This request is recommended as the existing cameras have exceeded their useful life and are beginning to fail. Funding for this project will be derived from the Criminal Justice Facility Fund (1320).

(04770) BOOT CAMP (250) (continued)

Revenues:

673418 Criminal Justice Construction Trust (1320) is recommended increased \$12,000 from \$-0- to \$12,000 to provide for security cameras in this facility.

(04700) PROBATION (256)

Expenditures:

710102 Permanent Salaries are recommended decreased \$122,680 from \$2,525,000 to \$2,402,320 due to the following:

The below vacant positions are not recommended to be funded for 2009-10 and are in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Deputy Probation Officer	
Supervisor	\$ 89,100
Program Assistant I/II	<u>33,580</u>
Total	\$122,680

(05410) AGRICULTURAL COMMISSIONER/WEIGHTS & MEASURES (294)

Expenditures:

710102 Permanent Salaries are recommended decreased \$73,125 from \$895,000 to \$821,875 due to the following:

The below vacant position is not recommended to be funded for 2009-10 and is in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	<u>Estimated Salary & Employee Benefit Savings for 12 Months</u>
Deputy Ag. Commissioner	\$73,125

(04510 AGRICULTURAL COMMISSIONER/WEIGHTS & MEASURES (294)
(continued)

720300 Communications is recommended decreased \$3,500 from \$7,900 to \$4,400 based on the Department's request. The Department analyzed their communication costs and offered this reduction based on their evaluation.

(01370) RMA-BUILDING INSPECTION (305)

The actual Revenue and Expenditures for 2008-09 are shown below in comparison with 2007-08 and projected 2009-10:

	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Estimated</u> <u>2009-10</u>
Construction Permits	\$ 831,411	\$ 525,714	\$ 615,000
Grading Permits	46,228	28,240	25,000
Plan Checking	<u>399,557</u>	<u>230,459</u>	<u>215,000</u>
Total Revenue	\$ 1,277,196	\$ 784,413	\$ 855,000
 Less: Bldg. Inspection Budget	 \$ 1,599,934	 \$1,629,569	 \$1,621,227
Less: Fire Prev. for Land Dev.	259,880	156,256	200,783
Less: Indirect Expenses	<u>346,929</u>	<u>231,975</u>	<u>530,535</u>
 Revenue-Over (Deficit)	 (\$ 929,547)	 (\$1,233,387)	 (\$1,497,545)

Staffing:

The staffing allocation for the Department was in error in the Proposed Budget as it did not reflect the Board of Supervisors' direction to reduce the allocation of Permit Technicians from four (4) to three (3) and add the position of Administrative Assistant to RMA-Engineering. The correct allocation of staffing in RMA-Building Inspection is shown below:

(01370) RMA-BUILDING INSPECTION (305) (continued)

	2009-10 <u>Request & Recommend</u>
Building Inspector I or II	7
Commercial Plan Checker	2
Deputy Building Official	1
Permit Coordinator	1
Plan Checker	5
Program Assistant I or II, or Permit Technician	4
Senior Permit Technician	1
Senior Building Inspector	<u>2</u>
Total Permanent Staffing	23

The correct positions that are vacant and not recommended to be filled or funded in the 2009-10 budget:

<u>Position</u>	Estimated Salary & Employee Benefit <u>Savings for 12 Months</u>
Building Inspector	\$ 56,300
Building Inspector	56,300
Plan Checker	69,670
Sr. Permit Technician	<u>63,930</u>
Total Est. 12 Month Savings	\$246,200

(06000) ANIMAL SERVICES (325)

Expenditures:

710102 Permanent Salaries are recommended decreased \$25,200 from \$571,000 to \$545,800 due to the following:

The below vacant position is not recommended to be funded for 2009-10 and is in addition to any other recommended unfunded positions for this Department in the Proposed 2009-10 Budget:

<u>Position</u>	Estimated Salary & Employee Benefit <u>Savings for 12 Months</u>
Kennel Attendant	\$25,200

(11800) RMA - ROADS AND BRIDGES (337)
(This is not a General Fund Budget)

Fiscal Comments:

The Road Department budget is recommended increased \$1,875,234 from \$15,868,835 to \$17,744,069 from the Proposed Budget. The increase is based on an increased year-end cash balance, which is more than the Road Department estimated. The increase is reflected in the following adjustment in the line item account Special Department Expense and Cash Balance.

Expenditures:

- 721103 Extra Help No additional funds are requested or recommended. The Department has requested that \$7,000 be allocated within the recommended allocation of \$60,000 to provide funds for a Project Management allowance. This amount would be used to provide that an allowance be created for the designation of one non-licensed staff member to perform additional duties as a Project Manager. This process will need to be coordinated through the Human Resources Department and approved by the Board of Supervisors. The concept is recommended.
- 721900 Special Departmental Expense is recommended increased \$1,878,484 from \$1,769,669 to \$3,648,153 based on additional year-end cash balance funds.
- 740300 Fixed Assets is recommended decreased \$3,250 from \$392,750 to \$389,500 due to the elimination of a Blackberry Exchange Server that is not fiscally prudent to purchase at this time.

Revenue:

Cash Balance is recommended increased \$1,875,234 from \$1,224,844 to \$3,100,078 due to the increased year-end cash balance.

(06810) HEALTH - ADMINISTRATION (366)

Comments:

The Health-Administration Program has several adjustments based on a number of internal programs receiving additional revenue and one program, the First Parents Program, must be added in its entirety. The CROPP (Obesity Prevention) Program is rolling over funds from a prior year and the Children's Immunization Registry (CVIIS) is budgeting in stimulus funding. The revenue originally budgeted for the subvention of immunization costs was reduced and the Department has made corrections in that area as noted below. No additional staffing has been added. The Department will offset Realignment trust revenue that had been budgeted for staff salaries.

Expenditures:

- 710102 Permanent Salaries are recommended increased \$194,119 from \$2,550,000 to \$2,744,119 based on increases in the Healthy Beginnings Program (HBP) (\$14,102), the First Parents Program (\$168,423), CVIIS (\$2,900) and Immunization (\$15,580). The Obesity Prevention Program (CROPP) was decreased \$6,886.
- 710200 Retirement is recommended increased \$47,514 from \$545,000 to \$592,514 based on increases in HBP (\$3,978), CROPP (\$4,569), First Parents (\$37,745) CVIIS (\$580) and Immunization (\$642).
- 710300 Health Insurance is recommended increased \$27,308 from \$360,000 to \$387,308 based on increases in the HBP (\$3,978) First Parents (\$22,653), CVIIS (\$580) and Immunization (\$643). The Obesity Prevention Program was decreased \$546.
- 710400 Worker's Compensation is recommended decreased \$800 from \$16,683 to \$15,883 based on a reduction in the Obesity Prevention Program.
- 720300 Communications is recommended increased \$5,150 from \$27,000 to \$32,150 based on increases in HBP (\$1,500), the Obesity Prevention Program (\$1,150) and First Parents (\$2,500).
- 720600 Insurance is recommended increased \$100 from \$1,394 to \$1,494 based on an increase in the Obesity Prevention Program.
- 720800 Maintenance - Equipment is recommended increased \$400 from \$30,000 to \$30,400 for improvements in the Healthy Beginnings Program.

(06810) HEALTH-ADMINISTRATION (366) (continued)

- 721300 Office Expense is recommended increased \$12,389 from \$80,000 to \$92,389 based on increases in the Healthy Beginnings Program (\$298), the Obesity Prevention Program (\$2,851), the First Parents Program (\$3,400), CVIIS (\$3,440) and Immunization (\$2,400).
- 721400 Professional & Specialized Services is recommended decreased \$25,050 from \$409,469 to \$384,419 based on decreases in the Healthy Beginnings Program (\$4,050) and the Immunization Program did not contract with the one clinic that was budgeted this year, and decreased this line item by \$30,000. The Obesity Prevention Program is increased \$9,000.
- 721600 Rents & Leases - Equipment is recommended increased \$11,178 from \$43,200 to \$54,378 based on increases in the Healthy Beginnings Program (\$4,228), the Obesity Prevention Program (\$2,450), and the First Parents Program (\$4,500).
- 721700 Rents & Leases - Building is recommended increased \$2,000 from \$35,000 to \$37,000 based on increases in the Obesity Prevention Program (\$1,500) and the First Parents Program (\$500).
- 721900 Special Departmental Expense is recommended increases \$24,522 from \$75,000 to \$99,522 based on increases in the Healthy Beginnings Program (\$5,940), the Obesity Prevention Program (\$15,532), the First Parents Program (\$1,500), CVIIS (\$500), and the Immunization Program (\$1,050).
- 722000 Transportation & Travel is recommended increased \$9,550 from \$30,000 to \$39,550 based on increases in the Healthy Beginnings Program (\$3,000), the Obesity Prevention Program (\$2,550) and the First Parents Program (\$4,000).
- 721402 Fixed Assets - Equipment is recommended increased \$4,100 from \$-0- to \$4,100 for the purchase of a radio and tone for Med 14 in the Mariposa Emergency Communication Center as approved by your Board on July 14, 2009.

Note to Auditor: *This was previously appropriated by the Board on 7/14/09.*

(06810) HEALTH - ADMINISTRATION (366) (continued)

Expenditures (continued):

770101 Intrafund Transfer-DSS is recommended increased \$33,374 from \$293,147 to \$326,521 based on total increases in the Healthy Beginnings Program.

Revenues:

652115 State-Immunization Grant is recommended decreased \$9,685 from \$69,000 to \$59,315 to offset revenue adjustments made by the State. The remainder of the reductions in this area is reduced in the Health Realignment revenue line item.

659008 Madera County Children's Commission (Prop. 10-Health) is recommended increased \$245,221 from \$293,000 to \$538,221 based on the revenue received for the First Families Program.

659045 CSUF Obesity Grant is recommended increased \$31,470 from \$104,000 to \$135,470 based on additional grant funds provided by CSUF.

673320 Health-Immunization Registry is recommended increased \$8,000 from \$22,000 to \$30,000 based on additional funding as listed above in the expenditures section.

673412 EMS Trust 1312 is recommended increased \$4,100 from \$41,422 to \$45,522 for the purchase of a radio and tone listed in the Fixed Assets line item above. These funds were previously appropriated by the Board of Supervisors on 7/14/09.

(06860) HEALTH - TOBACCO (401)

Staffing:

The Program Manager position should be .15 FTE, not .12 FTE.

Expenditures:

This is the final year of a multi-year contract, and the Department is moving all remaining funding into this budget. A new multi-year contract will begin in the next fiscal year. The following adjustments are recommended:

720300 Communications is recommended decreased \$255 from \$2,400 to \$2,145 based on projected usage.

(06860) HEALTH - TOBACCO (401) (continued)

Expenditures (continued):

- 721300 Office Expense is recommended increased \$8,000 from \$2,000 to \$10,000.
- 721500 Publications & Legal Notices is recommended increased \$9,000 from \$1,000 to \$10,000.
- 721700 Rents & Leases - Buildings is recommended increased \$500 from \$1,000 to \$1,500.
- 722000 Transportation & Travel is recommended increased \$5,500 from \$4,500 to \$10,000.

Revenues:

- 652110 State-Health Tobacco Education is recommended increased \$22,745 from \$187,269 to \$210,014 to distribute the available funding for program usage.

(06870) HEALTH - WIC (405)

Staffing:

The Department is requesting an additional Public Health Nurse II at 50% FTE to serve WIC participants to assess health status of pregnant women, infants and children, refer to medical care, childbirth classes and assist with nutritional training and assessment. Total cost for the position is \$47,387.

	2009-10
	<u>Request & Recommend</u>
Public Health Nurse II	.50

Expenditures:

- 710102 Permanent Salaries is recommended increased \$34,879 from \$936,432 to \$971,311 for the position discussed above.
- 7102008 Retirement is recommended increased \$7,817 from \$209,864 to \$217,681 for the position discussed above.
- 710300 Health Insurance is recommended increased \$4,691 from \$122,385 to \$127,076 for the position discussed above.

(06870) HEALTH - WIC (405) (continued)

Services & Supplies

The following Services & Supplies line items are decreased by the amount shown in order to allow for the staffing and fixed asset changes listed:

- 720300 Communications is recommended decreased \$2,000 from \$10,500 to \$8,500.
- 720500 Household Expense is recommended decreased \$1,500 from \$7,804 to \$6,304.
- 720900 Maintenance - Structures & Grounds is recommended decreased \$5,000 from \$16,320 to \$11,320.
- 721000 Medical/Dental/Lab Clinic is recommended decreased \$2,000 from \$5,000 to \$3,000.
- 721300 Office Expense is recommended decreased \$30,000 from \$45,335 to \$15,335.
- 721600 Rents & Leases - Equipment is recommended decreased \$2,500 from \$8,000 to \$5,500.
- 721900 Special Departmental Expense is recommended decreased \$20,000 from \$27,462 to \$7,462.
- 722000 Transportation & Travel is recommended decreased \$11,001 from \$28,000 to \$16,999.

Fixed Assets

- 740301 Fixed Assets is recommended increased \$26,614 from \$77,250 to \$103,864 to purchase the following:
 - ♦ Shade Cover for Playground and Benches at the Health Department (\$26,614)

(06880) HEALTH - CALIFORNIA CHILDREN'S SERVICES (411)

Expenditures:

The Department is requesting that \$61,150 be moved from the Salaries and Employee Benefits section to the Professional and Specialized Services line item to provide for a contract with an Occupational Therapist. An Occupational Therapist is required to maintain the certification of the unit and future funding for the program.

- 710102 Permanent Salaries is recommended decreased \$41,920 from \$385,544 to \$343,624 to provide for an Occupational Therapist in the Professional and Specialized Services line item.
- 710200 Retirement is recommended decreased \$10,005 from \$91,995 to \$81,990 as noted above.
- 710300 Health Insurance is recommended decreased \$9,225 from \$66,696 to \$57,471 as noted above.
- 721400 Professional & Specialized Services is recommended increased \$61,150 from \$23,000 to \$84,150 to provide for a contract Occupational Therapist as required for the program certification.
-

**(08000) VETERANS SERVICE OFFICER/PUBLIC GUARDIAN/
PUBLIC ADMINISTRATOR (472)**

Revenues:

- 661301 Public Guardian Fees are recommended increased \$30,000 from \$50,000 to \$80,000. The Department Head deposited the additional \$30,000 prior to the Final Budget process. This will notify the Auditor of this action. This additional revenue will be used to continue the employment of an extra-help staff person to 6/30/10. The Department Head will process the outstanding balance for the remainder of the revenue account during the fiscal year.

(07510) DEPARTMENT OF SOCIAL SERVICES - ADMINISTRATION (438)

Expenditures:

721900 **Special Departmental Expense** is recommended decreased \$4,982 from \$2,210,633 to \$2,205,651 to reflect the Department's decision not to participate in the annual Fresno-Madera Area Agency on Aging (FMAAA) federal grant to fund the distribution of materials relating to elder abuse prevention activities. The extraordinary administrative overhead requirements and time for a number of County Departments did not warrant the small grant amount.

(09900) APPROPRIATIONS FOR CONTINGENCIES (488)

Expenditures:

780100 **Appropriations for Contingencies - General Fund** is recommended increased \$151,798 from \$2,000,000 to \$2,151,798. On August 4, 2009, your Board approved a transfer from the Contingency to provide for an overpayment by the State to the Probation Department that required the County to repay the State. This adjustment to the Contingency budget is an effort to start the fiscal year with a \$2,000,000 Contingency.

**(10800) CENTRAL GARAGE (490)
(Not a General Fund Budget)**

Expenditures:

740300 **Fixed Assets** is recommended increased \$3,500 from \$401,500 to \$406,000 to provide for the increased cost of a vehicle as noted below:

Proposed Budget
Used 10-12 Passenger Van-
\$12,000

Final Budget
Used 10-12 Passenger Van-
\$15,500

GENERAL FUND REVENUE 2009-10 FINAL BUDGET ADJUSTMENTS

The following are recommended line-item adjustments of revenue accounts from the Proposed Budget due to various increases or decreases:

CAO REVENUE RECOMMENDATION

<u>REVENUE CLASSIFICATION</u>	<u>PROPOSED</u>	<u>FINAL</u>	<u>INCREASE/ (DECREASE)</u>
<u>TAXES</u>			
610100 Property Taxes-Current Secured	\$15,720,000	\$16,665,000	\$ 945,000
610200 Property Taxes-Current Unsecured	315,000	335,000	20,000
610500 Property Taxes - Current Secured - VLF Swap	13,800,000	14,630,000	830,000
610808 Sales & Use Tax Comp Fund (Sales Tax Swap)	1,250,000	1,500,000	250,000

LICENSES, PERMITS & FRANCHISES

No Changes

FINES, FORFEITURES & PENALTIES

630222 State-County Share of Penalty PC 1464	260,000	270,000	10,000
630401 Cost of Tax Collection	65,000	75,000	10,000

REVENUE FROM USE OF MONEY

No Changes

INTERGOVERNMENTAL REVENUE

State

652110 Health - Tobacco Education	187,269	210,014	22,745
652115 Health-Immunization Subvention Project	69,000	59,315	(9,685)
652120 Health-ALFP	480,233	567,233	87,000
652503 State-Prison Crime Reimburse-DA	75,000	123,364	48,364
652507 Probation TANF (Juvenile Prob. Camp)	600,000	645,500	45,500
652900 Homeowners Property Tax Relief	235,000	249,000	14,000

GENERAL FUND - REVENUE - 2009-10 FINAL BUDGET ADJUSTMENTS (continued)

<u>REVENUE CLASSIFICATION</u>	<u>PROPOSED</u>	<u>FINAL</u>	<u>INCREASE/ DECREASE</u>
<u>INTERGOVERNMENTAL REVENUE</u> (continued)			
654022 State Mandated Costs	100,000	120,000	20,000
654032 Open Space Lands	1,008,900	-0-	(1,008,900)
654043 DA-Statutory Rape Grant	75,000	79,643	4,643
654057 Sheriff-Rural Crime Prev. Task Force	392,889	428,889	36,000
654085 State-Homeland Security	409,415	743,415	334,000
654095 State - Parksdale Project	-0-	49,000	49,000
654512 State-Cal-MMET Grant	155,231	176,231	21,000
6545xx State-Cannabis Eradication Suppression Program	-0-	15,000	15,000
6545xx State-Emergency Local Hazard Planning Grant	-0-	115,000	115,000
659008 Children & Families Commission (Prop. 10 - Health)	293,000	538,221	245,221
<u>Federal</u>			
657008 Health-Admin.-MCH	198,600	210,200	11,600
657024 FEMA-Sheriff Grant EMPG	-0-	35,000	35,000
657025 Health-Aids (Ryan White)	54,202	67,602	13,400
659010 Other Governmental-RDA Pass Thru	1,430,000	1,515,000	85,000
659045 Health-Obesity Endowment Grant	104,000	135,470	31,470
<u>CHARGES FOR CURRENT SERVICES</u>			
660610 Public Defender-Juvenile Cases	46,000	59,000	13,000
661201 General Court Fees	395,000	425,000	30,000
661301 Public Guardian Fees	50,000	80,000	30,000
662720 Probation Services	140,000	160,000	20,000
662723 Services to Other Agencies	320,000	360,000	40,000
<u>MISCELLANEOUS REVENUE</u>			
673000 Miscellaneous - Other	30,000	40,000	10,000
673320 Health - Immunization Registry	22,000	30,000	8,000
673406 Jail Inmate Welfare Trust 6051	85,500	135,550	50,000
673418 Criminal Justice Construction Trust 1320	-0-	92,000	92,000
673412 EMS Trust 1312	41,422	45,522	4,100

GENERAL FUND - REVENUE - 2009-10 FINAL BUDGET ADJUSTMENTS (continued)

<u>REVENUE CLASSIFICATION</u>	<u>PROPOSED</u>	<u>FINAL</u>	<u>INCREASE/ DECREASE</u>
<u>OTHER FUNDING SOURCES</u>			
680524 Loan to General Fund from Measure A Trust Road Funds (7643)	<u>7,279,578</u>	<u>10,710,229</u>	<u>3,430,651</u>
Sub-Total			\$6,008,109
CASH BALANCE	\$ <u>8,000,000</u>	\$ <u>1,920,000</u>	\$ <u>(6,080,000)</u>
Total REVENUE Increase (Decrease) from Proposed Budget			<u>(\$71,891)</u>